

**AMENDMENTS TO THE CLAIMS**

The following listing of claims replaces all prior versions of claims in the application.

1. (Original) A polarizing plate provided with optical compensation layers comprising a polarizer, a first optical compensation layer, a second optical compensation layer, and a third optical compensation layer in the stated order, wherein:

the first optical compensation layer contains a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11} \text{ m}^2/\text{N}$  or less, and has a relationship of  $n_x > n_y = n_z$  and an in-plane retardation  $R_{e1}$  of 200 to 300 nm;

the second optical compensation layer contains a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11} \text{ m}^2/\text{N}$  or less, and has a relationship of  $n_x > n_y = n_z$  and an in-plane retardation  $R_{e2}$  of 90 to 160 nm;

the third optical compensation layer has a relationship of  $n_x = n_y > n_z$ , an in-plane retardation  $R_{e3}$  of 0 to 20 nm, and a thickness direction retardation  $R_{th3}$  of 30 to 300 nm;

an absorption axis of the polarizer and a slow axis of the first optical compensation layer form an angle of  $10^\circ$  to  $30^\circ$ ;

the absorption axis of the polarizer and a slow axis of the second optical compensation layer form an angle of  $70^\circ$  to  $95^\circ$ ; and

the absorption axis of the polarizer and a slow axis of the third optical compensation layer form an angle of  $70^\circ$  to  $95^\circ$ .

2. (Original): A polarizing plate provided with optical compensation layers according to claim 1, wherein the third optical compensation layer has a thickness of 1 to 50  $\mu\text{m}$ .

3. (Currently amended): A polarizing plate provided with optical compensation layers according to claim 1 [[or 2]], wherein the third optical compensation layer is formed of a cholesteric alignment fixed layer having a selective reflection wavelength region of 350 nm or less.

4. (Currently amended): A polarizing plate provided with optical compensation layers according to claim 1 [[or 2]], wherein the third optical compensation layer includes a layer formed of a film having a relationship of  $\text{nx} = \text{ny} > \text{nz}$  and containing a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11} \text{ m}^2/\text{N}$  or less and a cholesteric alignment fixed layer having a selective reflection wavelength region of 350 nm or less.

5. (Currently amended): A liquid crystal panel comprising the polarizing plate provided with optical compensation layers according to ~~any one of claims 1 to 4~~ claim 1, and a liquid crystal cell.

6. (Original): A liquid crystal panel according to claim 5, wherein the liquid crystal cell is of reflective or semi-transmissive VA mode.

7. (Currently amended): A liquid crystal display apparatus comprising the liquid crystal panel according to claim 5 [[or 6]].
8. (Currently amended): An image display apparatus comprising the polarizing plate provided with optical compensation layers according to ~~any one of claims 1 to 4~~ claim 1.
9. (New): A polarizing plate provided with optical compensation layers according to claim 2, wherein the third optical compensation layer is formed of a cholesteric alignment fixed layer having a selective reflection wavelength region of 350 nm or less.
10. (New): A polarizing plate provided with optical compensation layers according to claim 2, wherein the third optical compensation layer includes a layer formed of a film having a relationship of  $n_x = n_y > n_z$  and containing a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11} \text{ m}^2/\text{N}$  or less and a cholesteric alignment fixed layer having a selective reflection wavelength region of 350 nm or less.
11. (New): A liquid crystal panel comprising the polarizing plate provided with optical compensation layers according to claim 2, and a liquid crystal cell.
12. (New): A liquid crystal panel comprising the polarizing plate provided with optical

compensation layers according to claim 3, and a liquid crystal cell.

13. (New): A liquid crystal panel comprising the polarizing plate provided with optical compensation layers according to claim 4, and a liquid crystal cell.

14. (New): A liquid crystal panel according to claim 11, wherein the liquid crystal cell is of reflective or semi-transmissive VA mode.

15. (New): A liquid crystal panel according to claim 12, wherein the liquid crystal cell is of reflective or semi-transmissive VA mode.

16. (New): A liquid crystal panel according to claim 13, wherein the liquid crystal cell is of reflective or semi-transmissive VA mode.

17. (New): A liquid crystal display apparatus comprising the liquid crystal panel according to claim 6.

18. (New): An image display apparatus comprising the polarizing plate provided with optical compensation layers according to claim 2.

19. (New): An image display apparatus comprising the polarizing plate provided with optical compensation layers according to claim 3.

20. (New): An image display apparatus comprising the polarizing plate provided with optical compensation layers according to claim 4.